

NOTICE OF FILING AN ACCOUNT

..... Account of
(First & Final, Second, etc.) Name of Fiduciary
for the period beginning, 20...., and ending
....., 20....

To:

.....
Notice is hereby given that an account has been or will be filed on or before

.....
You have the right to file objections to the account within thirty (30) days of the stated filing date.

.....
Signature of Fiduciary
Name, address and telephone no. of fiduciary:

Date:

(2) The fiduciary shall attach to the account a certification that a notice of its filing has been provided in accordance with this rule.

(d) Audit of accounts.

Except as provided in subsection (e), the Court shall conduct an audit of the account. Upon the filing of an account, the fiduciary shall:

(1) Exhibit all checking account bank statements and canceled checks or vouchers evidencing cash transactions during the accounting period.

(2) Exhibit all passbooks, ledger sheets, statements or similar documents issued by a bank, trust company, savings and loan association, brokerage firm, mutual fund, or similar institution, or the U.S. Treasury reflecting the assets of the estate on deposit or on account therein, evidencing the transactions in such assets during the accounting period.

(3) Where not otherwise ascertained in accordance with paragraphs (1) and (2) above, and (4) below, file a written statement by each depository of cash balances on deposit therein and of all other assets (except tangibles) carried in the account as of closing date of the accounting period.

(4) Exhibit certificates or other statement of account of custodian other than the fiduciary (e.g., bank, broker, mutual fund, U.S. Treasury) evidencing ownership of all securities held for future accounting. In those fiduciary cases in which a corporation is acting as fiduciary or the services of a depository have been authorized, in lieu of exhibiting certificates, the corporation or other depository may submit an affidavit executed by an officer of the corporation or depository, other than the officer signing the account, verifying the correctness of the securities and cash accounts held for future accounting and the corporation's or depository's custody thereof.

(e) Account.

Approval without audit. An account of the fiduciary may, in the Court's discretion, be approved without audit upon the filing of a petition with the Court setting forth that parties and affected persons (including remaindermen referenced in Probate Rule 202(c) in a trust case, if applicable) have consented thereto, and attaching to said petition their written waiver of audit in the form prescribed in paragraph (e)(2). A fiduciary may file a waiver as authorized in Probate Rule 205. At the time of filing the petition, the fiduciary shall submit a proposed order. In a conservatorship or guardianship proceeding this rule shall apply only to a final account.

(2) Form of consent to account. A consent to an account shall permit approval of an account without audit by the Register of Wills. Such consent shall be substantially in the following form and, once filed, constitute a waiver of the right to object thereto.

In re: _____)
_____)
.....) No.

CONSENT TO ACCOUNT

I, _____, have received a copy of the
_____ Account in the above captioned matter.
(First & Final, Second, etc.)

I waive the right to file objections to that account as provided in SCR-PD 204(c) and I waive my right to an audit. I consent to approval by the Court of the account as presented by the fiduciary.

(Signature)

Date:

(f) Statement of distribution and settlement.

Promptly after full distribution and settlement of an estate, the fiduciary shall file with the Register of Wills receipts or canceled checks evidencing final distribution.

(g) Exclusion from accounting requirement.

Unless otherwise ordered by the Court for good cause shown, this rule shall not apply to any proceeding, the purpose of which is (i) the appointment of a trustee, substituted trustee or successor trustee under an instrument in which the fiduciary was not otherwise under the authority, supervision or direction of the Court, (ii) the judicial passing and approving of an accounting tendered to the Court by a resigning trustee, (iii) an acting trustee seeking instructions or construction of the governing instrument, or (iv) the appointment of a custodian or successor custodian under the Uniform Transfers to Minors Act.